

Form F-66 (IA-2) (6-30-2015)		STATE OF IOWA 2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 ROCK VALLEY CITY OF <u>ROCK VALLEY</u> , IOWA DUE: December 1, 2015		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		16208401200000 ROCK VALLEY CITY 1507 MAIN ROCK VALLEY, IA 51247-0100 <i>(Please correct any error in name, address, and ZIP Code)</i>		
NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.				
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,278,481		1,278,481	1,211,227
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,278,481		1,278,481	1,211,227
Delinquent property taxes	0		0	
TIF revenues	1,366,396		1,366,396	1,350,000
Other city taxes	600,481	0	600,481	449,706
Licenses and permits	5,075	0	5,075	4,870
Use of money and property	11,184	0	11,184	
Intergovernmental	2,218,074	33,360	2,251,434	406,966
Charges for fees and service	291,185	1,845,495	2,136,680	2,251,550
Special assessments	0	0	0	124,000
Miscellaneous	517,656	0	517,656	1,420,500
Other financing sources	9,326,748	0	9,326,748	4,362,980
Total revenues and other sources	15,615,280	1,878,855	17,494,135	11,581,799
Expenditures and Other Financing Uses				
Public safety	786,392	0	786,392	710,900
Public works	905,330	0	905,330	373,300
Health and social services	0	0	0	
Culture and recreation	742,952	0	742,952	514,550
Community and economic development	484,962	0	484,962	578,650
General government	514,158	0	514,158	266,600
Debt service	2,129,380	0	2,129,380	1,873,420
Capital projects	4,203,841	0	4,203,841	2,654,000
Total governmental activities expenditures	9,767,015	0	9,767,015	6,971,420
Business type activities	0	1,435,288	1,435,288	1,462,975
Total ALL expenditures	9,767,015	1,435,288	11,202,303	8,434,395
Other financing uses, including transfers out	4,754,137	1,532,611	6,286,748	2,962,980
Total ALL expenditures/And other financing uses	14,521,152	2,967,899	17,489,051	11,397,375
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,094,128	-1,089,044	5,084	184,424
Beginning fund balance July 1, 2014	(864,604)	1,223,144	358,540	358,540
Ending fund balance June 30, 2015	229,524	134,100	363,624	542,964
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 7,351,857	Other long-term debt	\$ 250,000	
Revenue debt	\$ 4,829,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 295,000			
		General obligation debt limit	\$ 10,407,905	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	718,994	175,682		383,805			1,278,481			1,278,481	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	718,994	175,682		383,805	0	0	1,278,481		T01	1,278,481	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	718,994	175,682		383,805	0	0	1,278,481			1,278,481	6			
7	TIF revenues			1,366,396				1,366,396		T01	1,366,396	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	209,953						209,953		T15	209,953	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		C30	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	14			
15	Other local option taxes		390,528				0	390,528		T09	390,528	15			
16	TOTAL OTHER CITY TAXES	209,953	390,528	0	0	0	0	600,481	0		600,481	16			
17	Section B - LICENSES AND PERMITS	5,075						5,075		T29	5,075	17			
18	Section C - USE OF MONEY AND PROPERTY											18			
19	Interest	3,444						3,444		U20	3,444	19			
20	Rents and royalties	7,740						7,740		U40	7,740	20			
21	Other miscellaneous use of money and property							0		U20	0	21			
22	TOTAL USE OF MONEY AND PROPERTY	11,184	0	0	0	0	0	11,184	0		11,184	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	197,462						197,462		B89	197,462	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	197,462	0	0	0	0	0	197,462	0		197,462	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		348,757					348,757		C46	348,757	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation					1,567,500		1,567,500		C89	1,567,500	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	16,037	4,064	11,219	6,723			38,043		C89	38,043	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	16,037	352,821	11,219	6,723	1,567,500	0	1,954,300	0		1,954,300	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	19,637						19,637			19,637	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Economic Development Contribution	46,675						46,675		D89	46,675	67				
68	Other Contributions							0	33,360		33,360	68				
69								0			0	69				
70	Total local grants and reimbursements	66,312	0	0	0	0	0	66,312	33,360		99,672	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	279,811	352,821	11,219	6,723	1,567,500	0	2,218,074	33,360		2,251,434	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	745,680	A91	745,680	73				
74	Sewer							0	765,037	A80	765,037	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	244,921	A81	244,921	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,551						2,551		A89	2,551	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	21,332						21,332		A89	21,332	92				
93	Ambulance charges	123,081						123,081		A89	123,081	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	21,449						21,449		A89	21,449	99				
100	Park, recreation, and cultural charges	122,772						122,772	89,857	A61	212,629	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	291,185	0	0	0	0	0	291,185	1,845,495		2,136,680	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	107,018						107,018		U99	107,018	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	41,425				121,990		163,415		U11	163,415	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	169,706	47,541			29,976		247,223			247,223	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	318,149	47,541	0	0	151,966	0	517,656	0		517,656	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuue					CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,834,351	966,572	1,377,615	390,528	1,719,466	0	6,288,532	1,878,855		8,167,387	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,790,000			2,790,000		NR	2,790,000	125
126	Proceeds of anticipatory warrants or other short-term debt				250,000			250,000		A89	250,000	126
127	Regular transfers in and interfund loans	667,318	36,000		1,050,313	3,396,154		5,149,785			5,149,785	127
128	Internal TIF loans and transfers in		50,000		1,086,963			1,136,963			1,136,963	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	667,318	86,000	0	5,177,276	3,396,154	0	9,326,748	0		9,326,748	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,501,669	1,052,572	1,377,615	5,567,804	5,115,620	0	15,615,280	1,878,855		17,494,135	132
133												133
134	Beginning fund balance July 1, 2014	21,967	472,527	167,178	-339,144	-1,187,132		-864,604	1,223,144		358,540	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,523,636	1,525,099	1,544,793	5,228,660	3,928,488	0	14,750,676	3,101,999		17,852,675	136
137												137
138												138
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF ROCK VALLEY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	369,886	48,129					418,015		E62	418,015	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	120,048						120,048		E24	120,048	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	248,329						248,329		E32	248,329	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	738,263	48,129	0	0	0	0	786,392			786,392	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	602,709	208,307					811,016		E44	811,016	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	8,757						8,757		E81	8,757	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	11,020						11,020		E81	11,020	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	74,537						74,537		E89	74,537	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	697,023	208,307	0	0	0	0	905,330			905,330	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ROCK VALLEY							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ROCK VALLEY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	173,376	6,332					179,708		E52	179,708	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	158,948	2,264					161,212		E61	161,212	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	391,185	10,847					402,032		E61	402,032	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	723,509	19,443	0	0	0	0	742,952			742,952	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		55,929					55,929		E89	55,929	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	108,684						108,684		E89	108,684	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		113,052	207,297				320,349		E50	320,349	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	108,684	168,981	207,297	0	0	0	484,962			484,962	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	44,638						44,638		E29	44,638	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	229,167	8,853					238,020		E23	238,020	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	53,609						53,609		E25	53,609	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	56,654						56,654		E31	56,654	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	121,237						121,237		E89	121,237	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	505,305	8,853	0	0	0	0	514,158			514,158	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				1,656,007			1,656,007			1,656,007	178
179	Interest				473,373			473,373			473,373	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,129,380	0	0	2,129,380			2,129,380	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						4,203,841		4,203,841			4,203,841	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	4,203,841	0	4,203,841			4,203,841	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,203,841	0	4,203,841			4,203,841	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,772,784	453,713	207,297	2,129,380	4,203,841	0	9,767,015			9,767,015	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								641,564	E91	641,564	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								469,442	E80	469,442	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								147,159	E81	147,159	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ROCK VALLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								177,123	E89	177,123	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,435,288		1,435,288	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,772,784	453,713	207,297	2,129,380	4,203,841	0	9,767,015	1,435,288		11,202,303	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		790,861		2,790,000	36,313		3,617,174	1,532,611		5,149,785	255
256	Internal TIF loans/repayments and transfers out			1,136,963				1,136,963			1,136,963	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	790,861	1,136,963	2,790,000	36,313	0	4,754,137	1,532,611		6,286,748	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,772,784	1,244,574	1,344,260	4,919,380	4,240,154	0	14,521,152	2,967,899		17,489,051	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		280,525	200,533	309,280			790,338			790,338	264
265	Committed							0			0	265
266	Assigned	258,995						258,995			258,995	266
267	Unassigned	-508,143				-311,666		-819,809			-819,809	267
268	Total Governmental	-249,148	280,525	200,533	309,280	-311,666	0	229,524			229,524	268
269	Proprietary								134,100		134,100	269
270	Total ending fund balance June 30, 2015	-249,148	280,525	200,533	309,280	-311,666	0	229,524	134,100		363,624	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,523,636	1,525,099	1,544,793	5,228,660	3,928,488	0	14,750,676	3,101,999		17,852,675	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ROCK VALLEY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																			
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Purpose</th> <th style="width: 60%;">Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Purpose</th> <th style="width: 60%;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>					Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$																																		
Health.....	M32																																		
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Sewerage.....	M80																																		
Sanitation.....	M81																																		
All other.....	M89 \$																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$																																		
All other.....	L89 \$																																		

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
								Amount - Omit cents	
								Z00 \$	1,194,961

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 1,435,000	29U \$	39U \$ 138,000	49U \$	49U \$	49U \$ 1,297,000	49U \$	I91 \$ 47,150	
2. Sewer utility	19U 3,334,000	29U 390,000	39U 192,000	49U	49U	49U 3,532,000	49U	I89 100,280	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 355,000	29U	39U 60,000	49U	49U 295,000	49U	49U	I89 16,660	
9. GO Bonds	19U 6,184,357	29U 2,400,000	39U 1,232,500	49U 7,351,857	49U	49U	49U	I89 309,283	
10. Operating Loan	19U	29U 250,000	39U	49U	49U	49U	49U 250,000	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	11,308,357	3,040,000	1,622,500	7,351,857	295,000	4,829,000	250,000	473,373	
B. Short-term debt									
Outstanding as of JULY 1, 2014				61V \$					
Outstanding as of JUNE 30, 2015				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS <small>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15</small> <small>Actual valuation -- January 1, 2013</small>									
								Amount - Omit cents	
								\$	208,158,100
								x .05 = \$	10,407,905

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015									
Type of asset	Amount - Omit cents					Total (e)			
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61						
	\$	\$							
	309,280		54,344			363,624			
REMARKS						V98			